

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF KENTUCKY
CENTRAL DIVISION
LEXINGTON**

Eastern District of Kentucky
FILED

DEC - 6 2012

AT LEXINGTON
ROBERT R. CARR
CLERK U.S. DISTRICT COURT

UNITED STATES OF AMERICA

V.

INDICTMENT NO. 5:12-LR-139-KSF

H13-014m
1-9-13 NJ

**CARLOS AGUILAR ALVAREZ,
*DANIEL CHRISTINE-TANI, and
ANGELO RODRIGUEZ MENDEZ,
aka DAVID GOMES RODRIGUEZ**

* * * * *

THE GRAND JURY CHARGES:

**COUNT 1
18 U.S.C. § 286**

On or about August 21, 2010, and continuing through on or about February 28, 2011, in Fayette County, in the Eastern District of Kentucky, and elsewhere,

**CARLOS AGUILAR ALVAREZ,
DANIEL CHRISTINE-TANI, and
ANGELO RODRIGUEZ MENDEZ,
aka DAVID GOMES RODRIGUEZ**

knowingly and voluntarily agreed, combined, and conspired to defraud the United States by obtaining and aiding to obtain the payment and allowance of false, fictitious, and fraudulent claims by submitting false claims for income tax refunds with the United States Department of Treasury through the Internal Revenue Service using, without lawful authority, the means of identification of other persons.

The conspiracy was accomplished, in part, by the following acts:

1. On or about August 21, 2010, and August 23, 2010, **CARLOS AGUILAR ALVAREZ, DANIEL CHRISTINE-TANI, and ANGELO RODRIGUEZ MENDEZ, aka DAVID GOMES RODRIGUEZ**, rented private mailboxes at retail packing and shipping stores in Lexington, Kentucky.

2. On or about September 17, 2010, **CARLOS AGUILAR ALVAREZ, DANIEL CHRISTINE-TANI, and ANGELO RODRIGUEZ MENDEZ, aka DAVID GOMES RODRIGUEZ**, mailed to the Internal Revenue Service in Austin, Texas, individual income tax returns on which they had listed names and Social Security numbers of residents of Puerto Rico, addresses of the private mailboxes that they had rented in Lexington, Kentucky, and false claims for tax refunds.

3. On or about October 28, 2010, and December 15, 2010, **CARLOS AGUILAR ALVAREZ** retrieved United States Treasury tax refund checks from the private mailboxes in Lexington, Kentucky.

4. On or about February 28, 2011, during a telephone conversation, **CARLOS AGUILAR ALVAREZ** directed an employee of a retail packing and shipping store in Lexington, Kentucky, to mail a United States Treasury tax refund check to him in Houston, Texas.

All in violation of 18 U.S.C. § 286.

COUNTS 2-11
18 U.S.C. § 1341
18 U.S.C. § 2

On or about the dates listed below, in Fayette County, in the Eastern District of Kentucky, and elsewhere,

**CARLOS AGUILAR ALVAREZ,
DANIEL CHRISTINE-TANI, and
ANGELO RODRIGUEZ MENDEZ,
aka DAVID GOMES RODRIGUEZ,**

aiding and abetting each other, having devised a scheme to defraud the United States by filing with the Internal Revenue Service individual income tax returns with false claims for tax refunds in the names of the taxpayers and for the tax years listed below, for the purpose of executing the scheme to defraud, knowingly caused to be delivered by mail United States Treasury tax refund checks to the addresses listed below.

Count	Date	Taxpayer's Initials	Tax Year	Address
2	October 15, 2010	R.F.T.	2008	1555 E. New Circle Road Suite 142, Apt. 132 Lexington, Kentucky 40509
3	October 15, 2010	R.F.T.	2009	1555 E. New Circle Road Suite 142, Apt. 132 Lexington, Kentucky 40509
4	October 15, 2010	A.L.A.F.	2008	3070 Lakecrest Circle Suite 400, Apt. 223 Lexington, Kentucky 40513
5	October 15, 2010	L.J.P.R.	2009	2901 Richmond Road Suite 130, Apt. 164 Lexington, Kentucky 40509
6	October 15, 2010	L.M.R.P.	2009	2901 Richmond Road Suite 130, Apt. 143 Lexington, Kentucky 40509

7	October 15, 2010	E.I.S.C.	2009	3070 Lakecrest Circle Suite 400, Apt. 188 Lexington, Kentucky 40513
8	October 15, 2010	M.G.R.	2009	2220 Nicholasville Road Suite 110, Apt. 294 Lexington, Kentucky 40503
9	October 15, 2010	M.J.M.H.	2008	3070 Lakecrest Circle Suite 400, Apt. 188 Lexington, Kentucky 40513
10	October 22, 2010	M.J.M.H.	2009	3070 Lakecrest Circle Suite 400, Apt. 188 Lexington, Kentucky 40513
11	February 25, 2011	M.C.G.G.	2010	3070 Lakecrest Circle Suite 400, Apt. 203 Lexington, Kentucky 40513

Each in violation of 18 U.S.C. § 1341 and 18 U.S.C. § 2.

COUNTS 12-21
18 U.S.C. § 1028A(a)(1)
18 U.S.C. § 2

On or about the dates listed below, in Fayette County, in the Eastern District of Kentucky, and elsewhere,


**CARLOS AGUILAR ALVAREZ,
DANIEL CHRISTINE-TANI, and
ANGELO RODRIGUEZ MENDEZ,
aka DAVID GOMES RODRIGUEZ,**

aiding and abetting each other, knowingly possessed and used, without lawful authority, means of identification of other persons, that is, names and Social Security numbers listed below, during and in relation to the mail fraud counts charged in this indictment as listed below.

Count	Date	Initials of Name	Last Four Digits of Social Security Number	Mail Fraud Count
12	September 17, 2010	R.F.T.	6547	2
13	September 17, 2010	R.F.T.	6547	3
14	September 17, 2010	A.L.A.F.	1512	4
15	September 17, 2010	L.J.P.R.	8841	5
16	September 17, 2010	L.M.R.P.	9925	6
17	September 17, 2010	E.I.S.C.	4230	7
18	September 17, 2010	M.G.R.	9664	8
19	September 17, 2010	M.J.M.H.	9045	9
20	September 17, 2010	M.J.M.H.	9045	10
21	January 25, 2011	M.C.G.G.	5205	11

Each in violation of 18 U.S.C. § 1028A(a)(1) and 18 U.S.C. § 2.

A TRUE BILL


KERRY B. HARVEY
UNITED STATES ATTORNEY

PENALTIES

- COUNT 1:** Not more than imprisonment for 10 years, fine of \$250,000 or twice amount of loss, and supervised release for 3 years.
- COUNTS 2-11:** Not more than imprisonment for 20 years, fine of \$250,000, and supervised release for 3 years.
- COUNTS 12-21:** Mandatory term of imprisonment for 2 years to run consecutively to any other term of imprisonment on Counts 1 through 11; terms of imprisonment on Counts 12 through 21 may run concurrently, in whole or in part, with each other; and not more than fine of \$250,000 fine and supervised release for 1 year.
- PLUS:** Mandatory special assessment of \$100 per count.
- PLUS:** Restitution, if applicable.